house to avoid the necessity of killing in self-defense. There have been prior decisions to the same effect. *Askew* v. *State*, 94 Ala. 4, 10 So. 657; *Bean* v. *State*, 25 Tex. Cr. App. 346, 8 S. W. 278. Even in its unextended form the doctrine merits scrutiny. It is a heritage from times of turbulence and strife when retreat from one's castle was necessarily attended with an increase of peril. See Seymour D. Thompson, "Homicide in Self-defense," 14 AM. L. REV. 548, 554. Its justification rested on that fact. *Semayne's Case*, 3 Coke, 185, 186; *State* v. *Patterson*, 45 Vt. 308. See 1 HALE P. C. 481; Joseph H. Beale, "Homicide in Self-defense," 3 COL. L. REV. 526, 541. That a retreat from one's house to-day increases peril is not axiomatic. It depends in each case upon the facts and a blanket rule is impossible. Accordingly, a blanket rule of law that looks for justification to an assumption that retreat from a dwelling is always attended with increased peril is unsound. Doubtless the complex of sentiment and inadequate analysis in which the rule that "an Englishman's house is his castle" is embedded will preserve it. But even that affords no justification for its extension.

INTERSTATE COMMERCE — TAXATION — GENERAL LIMITATIONS ON THE TAXING POWER — TAXATION OF BILLS RECEIVABLE DERIVED FROM INTERSTATE COMMERCE. — A Louisiana statute provides for the taxation of all property having a *situs* in the state, including credits and bills receivable. (1898 LA. ACTS, Act. 170, § 7). The plaintiff is a domestic corporation engaged in buying and selling lumber both within and without the state. An assessment was made upon it by subtracting from the total sum due the company for interstate and intrastate business, the total owed by the company in Louisiana and other states. The plaintiff appeals from judgment rejecting its demand to annul the assessment. *Held*, that the judgment be affirmed. *Krauss Bros. Lumber Co.* v. *Board of Assessors*, 88 So. 397 (La.).

The extent to which a state may indirectly burden interstate commerce and yet not regulate commerce in the constitutional sense, is a practical, not a technical question. See *Galveston, H. & S. A. Ry. Co.* v. *Texas*, 210 U. S. 217, 225. A state may tax property, within its boundaries, engaged in interstate commerce, on the basis of its value as a going concern. *W. U. Tel. Co.* v. *Massachusetts*, 125 U. S. 530. A tax on property in the original packages brought from without the state is valid. *Brown* v. *Houston*, 114 U. S. 622. Also, a tax on net income of a domestic corporation, partly derived from interstate commerce, is constitutional. *U. S. Glue Co.* v. *Town of Oak Creek*, 247 U. S. 321. Such taxes, practically, have very little deterrent effect on interstate commerce. On the other hand, to tax gross receipts derived from interstate commerce burdens each transaction in a manner that tends to prohibition. *Phila. & So. S. S. Co.* v. *Pennsylvania*, 122 U. S. 326; *Galveston, H. & S. A. Ry. Co.* v. *Texas*, *supra*. No such effect as that would follow the tax in the principal case. Like the net income tax, it bears no ratio to the interstate business done, and has no tendency, practically, to embarrass it. See *U. S. Glue Co.* v. *Town of Oak Creek*, *supra*, at 328. See Thomas R. Powell, "Indirect Encroachment on Federal Authority by the Taxing Powers of the States," 32 HARV. L. REV. 374, 415. The tax is a legitimate exercise of the state's power to exact indiscriminately a toll from all property within its jurisdiction.

JOINT TENANCY — SEVERANCE — EFFECT OF NON-ACCEPTANCE OF DEED BEFORE DEATH OF GRANTOR. — A joint tenant executed a deed of his moiety and delivered it to a third party, to be kept until the grantor's death and then given to the grantee. After the grantor's death, the deed was handed to the grantee, who till then had known nothing of it. The other joint tenant claims